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examples of this right in our districts where the wife was left as the surviving spouse, and if I understand it correctly, the federal income tax, inheritance, estate taxes presumed that the wife did not have fully equal amount of interest in the estate. In fact, I think she had to prove that...

SENATOR LUEDTKE: It is even worse than that. Let's say that a man and wife die very close to one another in a common accident, the first spouse that dies, the entire estate, let's say a pretty good sized farm is owned by a couple and with inflationary prices it has gone up to a pretty good amount, maybe a half a million dollars. That entire amount is taxable by federal estate tax both times and there is only a \$60,000 deduction the first time and a spouse's deduction of half, so you have a tremendous acceleration the second time around. Most people don't realize this, and as I say, it is worse than you even suggested, the impact is.

SENATOR RUMERY: Do we have to wait to see what Congress does in order to take care of those problems?

SENATOR LUEDTKE: We certainly do.

SENATOR RUMERY: In connection with your bill, we won't have anything to do with that.

SENATOR LUEDTKE: We won't have a thing to do with what Congress does except that you certainly ought to get in touch with your Congressman, Senator. I heard a comment from Congressman Thone this morning on this bill. Senator Curtis and Senator Hruska have both been vitally concerned and interested in doing something about this and I think we ought to get the word to them.

SENATOR RUMERY: As I understand it, there are petitions being prepared now for that very thing.

SENATOR LUEDTKE: Petitions have been prepared and I believe delivered. We have copies of them, Senator Rasmussen and I and the Governor's office that we received the other day, last week. last Friday, and some 17,000 signatures.

SENATOR RUMERY: Thank you very much.

PRESIDENT: The question is the advancement of the bill. Record your vote. Record.

CLERK: 31 ayes, 0 nays, Mr. President.

PRESIDENT: The bill is advanced.

CLERK: Mr. President, your Committee on Enrollment and Review reports we have examined and reviewed LB 460 and recommend the same be replaced on Select File as amended. Mr. President, your Committee on Public Health to whom was referred LB 674 instructs me to report the same to the Legislature the recommendation it be advanced to